

29-16 (2). para. 55 AR 37-1, para.

C. Establishing Responsibility.

1. Responsibility for a violation is fixed at the moment when the improper activity occurs, e.g., overobligation, overexpenditure, etc. Cf. AR 37-1, para. 7-6k.
2. A responsible party is the person who has authorized or created the overdistribution, obligation, commitment, or expenditure in question. Reports should not name commanders, budget officers, or finance officers merely because of their positions. Any investigation should "lead to a specific determination of the one act that caused the violation, and the one individual who committed the act." DOD Accounting Manual 7220.9-M, Chapter 21, para. E.5.b. Compare AFR 177-16, para. 54e (provisions imply that more than one person may be responsible).

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- a. Generally, the responsible party will be the highest ranking official in the decision making process who had either actual or constructive knowledge of precisely what actions were taken and the impropriety or questionable nature of such actions. Cf. To Dennis P. McAuliffe, B-222048, Feb. 10, 1987 (unpub.).
- b. There often will be officials who had knowledge of either factor. The person in the best position to prevent the ultimate error, however, is the highest ranking official who was aware of both factors.
- c. If an accounting error triggers a violation, the person who made the accounting error will be responsible, assuming no other official should have detected the mistake. DOD Accounting Manual 7220.9-M, Chapter 21, para. E.4.c.